

**Request for a preliminary ruling from the Tribunal Supremo (Spain) lodged on 25 April 2016 —
Asociación Nacional de Grandes Empresas de Distribución (ANGED) v Diputación General de
Aragón**

(Case C-237/16)

(2016/C 260/31)

Language of the case: Spanish

Referring court

Tribunal Supremo, Sala de lo Contencioso-Administrativo, Sección Segunda

Parties to the main proceedings

Appellant: Asociación Nacional de Grandes Empresas de Distribución (ANGED)

Respondent: Diputación General de Aragón

Questions referred

1. Must Article 49 TFEU and Article 54 TFEU be interpreted as precluding a regional tax stated to be levied on the environmental damage caused by the use of facilities and amenities attached to the business and trade carried on in retail establishments with large sales and parking areas for their customers, provided that the public sales area exceeds 500 m², but that applies regardless of whether the retail establishments are actually situated outside or inside the consolidated urban area and is borne in most cases by undertakings of other Member States, bearing in mind that the tax (i) is not actually levied on traders who own several retail establishments, irrespective of their total public sales area, if none of them has a public sales area exceeding 500 m², even if one or more of them exceeds that threshold but the basis of assessment does not exceed 2 000 m², while it does apply to traders who own a single retail establishment with a public sales area exceeding those thresholds; and (ii) is not levied on retail establishments engaged in the exclusive sale of machinery, vehicles, tools and industrial supplies; construction materials, plumbing materials, doors and windows, for sale only to professionals; fittings for individual, conventional and specialist establishments; motor vehicles, in dealerships and repair workshops; nurseries for gardening and cultivation; and motor fuel, irrespective of their total public sales area?
2. Must Article 107(1) TFEU to be interpreted as meaning that the following constitutes State aid prohibited under that provision: the fact that the IDMGAV is not actually levied on retail establishments with a public sales area not exceeding 500 m² or on those exceeding that threshold provided that the basis of assessment does not exceed 2 000 m², or on retail establishments engaged in the exclusive sale of machinery, vehicles, tools and industrial supplies; construction materials, plumbing materials, doors and windows, for sale only to professionals; fittings for individual, conventional and specialist establishments; motor vehicles, in dealerships and repair workshops; nurseries for gardening and cultivation, and motor fuel?

**Appeal brought on 27 April 2016 by Industrias Químicas del Vallés, S.A. against the order of the
General Court (Third Chamber) delivered on 16 February 2016 in Case T-296/15, Industrias
Químicas del Vallés, S.A. v Commission**

(Case C-244/16 P)

(2016/C 260/32)

Language of the case: Spanish

Parties

Appellant: Industrias Químicas del Vallés, S.A. (represented by: C. Fernández Vicién, I. Moreno-Tapia Rivas and C. Vila Gisbert, abogadas)